

# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड I

PART II—Section I

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW

(Legislative Department)

*New Delhi, the 14th August, 1967/Sravana 23, 1889 (Saka)*

The following Act of Parliament received the assent of the President on the 13th August, 1967, and is hereby published for general information:—

### THE TEA (AMENDMENT) ACT, 1967

No. 21 OF 1967

[13th August, 1967]

An Act further to amend the Tea Act, 1953.

BE it enacted by Parliament in the Eighteenth Year of the Republic of India as follows:—

1. This Act may be called the Tea (Amendment) Act, 1967.

Short  
title.

2. In the Tea Act, 1953 (hereinafter referred to as the principal Act), in the long title, for the words "levy a customs duty on tea exported from India", the words "levy a duty of excise on tea produced in India" shall be substituted.

Amend-  
ment of  
long title.

29 of 1953.

Amend-  
ment of  
section 3.

3. In section 3 of the principal Act, in clause (c), for the words "the customs-duty", the words "the duty of excise" shall be substituted.

Substi-  
tution of  
new  
section  
for  
section 25.

4. For section 25 of the principal Act, the following section shall be substituted, namely:—

Imposition  
of cess  
on tea  
produced  
in India.

"25. (1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all tea produced in India at the rate of four paise per kilogram :

Provided that the Central Government may from time to time fix, by notification in the Official Gazette, a higher rate, not exceeding 8.8 paise per kilogram, at which the duty of excise shall be levied and collected.

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on tea under the Central Excises and Salt Act, 1944, or any other law for the time being in force. 1 of 1944.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refund and exemption from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise under this section as they apply in relation to the levy and collection of the duty of excise on tea under the said Act." 1 of 1944.

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S. P. SEN-VARMA,  
*Secy. to the Govt. of India.*